



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: WPC BROADWAY LLC

THE AEGIS GROUP, LLC
C/O DERRICK T HAMMOND
1102 18TH AVE SOUTH
NASHVILLE, TN 37212

ACCOUNT NUMBER: 38840-000

PROPERTY LOCATION: 801 C ST
VANCOUVER, WA 98660

PETITION: 810

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

	ASSESSED VALUE	BOARD OF EQUALIZATION (BOE) VALUE
Land	\$ 3,478,100	\$ 3,478,100
Improvements	\$ 3,234,010	\$ 1,421,900
Personal property		
ASSESSED VALUE	\$ 6,712,110	BOE VALUE \$ 4,900,000

Date of hearing: May 10, 2022

Recording ID# WPC

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Derrick Hammond (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a cinema with restaurant and office space, located on 1.6 acres.

The representative stated that the subject properties are movie theaters that are operated by Regal Cinemas as the tenant. Streaming services have negatively impacted the movie theater industry and have reduced movie theater exclusivity periods by half. Ticket sales have declined, causing prices to increase. From 2017 to 2020, ticket prices have equalized based on the responsive sales. Ticket sales were further impacted by Covid-19 and have not returned to pre-Covid-19 sales. Theaters are special-use properties that cannot easily be repurposed. The subject value is negatively impacted by external and economic obsolescence. Regal-operated property #145811-000 sold for \$5,177,000 in January 2016, four years before the impacts of Covid-19 and the rise of streaming services, as an arms-length transaction. The appellant's evidence included market reports and profit and loss data. The subject property is a movie theater with a café, retail, and office space. Building areas were valued based on their use to come to a total estimated value of \$4,900,000.

The appellant requested a value of \$4,363,000, which was updated to \$4,900,000.

The appellant information and analysis of the effects of streaming services and Covid-19 on the movie theater business provides support for the requested value of \$4,900,000.

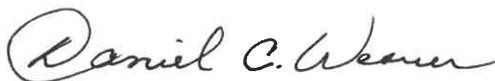
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$4,900,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DUGAN PARK LLC

THE AEGIS GROUP, LLC
C/O DERRICK T HAMMOND
1102 18TH AVE SOUTH
NASHVILLE, TN 37212

ACCOUNT NUMBER: 121922-000

PROPERTY LOCATION: 1101 SE 160TH AVE
VANCOUVER, WA 98683

PETITION: 811

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 2,435,000	\$	2,435,000
Improvements	\$ 4,059,085	\$	2,402,000
Personal property			
ASSESSED VALUE	\$ 6,494,085	BOE VALUE	\$ 4,837,000

Date of hearing: May 10, 2022

Recording ID# DUGAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Derrick Hammond (Representative)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a cinema, located on 4.78 acres.

The representative stated that the subject properties are movie theaters that are operated by Regal Cinemas as the tenant. Streaming services have negatively impacted the movie theater industry and have reduced movie theater exclusivity periods by half. Ticket sales have declined, causing prices to increase. From 2017 to 2020, ticket prices have equalized based on the responsive sales. Ticket sales were further impacted by Covid-19 and have not returned to pre-Covid-19 sales. Theaters are special-use properties that cannot easily be repurposed. The subject value is negatively impacted by external and economic obsolescence. Regal-operated property #145811-000 sold for \$5,177,000 in January 2016, four years before the impacts of Covid-19 and the rise of streaming services, as an arms-length transaction. The appellant's evidence included market reports and profit and loss data.

The appellant requested a value of \$4,221,000, which was updated to \$4,837,000.

The appellant information and analysis of the effects of streaming services and Covid-19 on the movie theater business provides support for the requested value of \$4,837,000.


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$4,837,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: AVG VANCOUVER CINEMA LLC

THE AEGIS GROUP, LLC
C/O DERRICK T HAMMOND
1102 18TH AVE SOUTH
NASHVILLE, TN 37212

ACCOUNT NUMBER: 145811-000

PROPERTY LOCATION: 9010 NE HIGHWAY 99
VANCOUVER, WA 98665

PETITION: 812

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 1,940,600	\$	1,940,600
Improvements	\$ 2,941,885	\$	959,400
Personal property			
ASSESSED VALUE	\$ 4,882,485	BOE VALUE	\$ 2,900,000

Date of hearing: May 10, 2022

Recording ID# AVG

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
Derrick Hammond (Representative)

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a cinema, located on 5.5 acres.

The representative stated that the subject properties are movie theaters that are operated by Regal Cinemas as the tenant. Streaming services have negatively impacted the movie theater industry and have reduced movie theater exclusivity periods by half. Ticket sales have declined, causing prices to increase. From 2017 to 2020, ticket prices have equalized based on the responsive sales. Ticket sales were further impacted by Covid-19 and have not returned to pre-Covid-19 sales. Theaters are special-use properties that cannot easily be repurposed. The subject value is negatively impacted by external and economic obsolescence. The subject property sold for \$5,177,000 in January 2016, four years before the impacts of Covid-19 and the rise of streaming services, as an arms-length transaction. The appellant's evidence included market reports and profit and loss data.

The appellant requested a value of \$3,174,000, which was updated to \$2,900,000.

The appellant information and analysis of the effects of streaming services and Covid-19 on the movie theater business provides support for the requested value of \$2,900,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$2,900,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: GOGGIN JULIE & GOGGIN DAVID TRUSTEES

GOGGIN JULIE & GOGGIN DAVID TRUSTEES
1301 NW 43RD ST
VANCOUVER, WA 98660

ACCOUNT NUMBER: 37916-517

PROPERTY LOCATION: 1306 NW 43rd St
Vancouver, WA 98660

PETITION: 248

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 147,820	\$	147,820
Improvements	\$ 427,728	\$	427,728
Personal property			
ASSESSED VALUE	\$ 575,548	BOE VALUE	\$ 575,548

Date of hearing: May 10, 2022

Recording ID# GOGGIN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

David Goggin

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style duplex residence with 3,908 square feet, built in 1958 and is of average construction quality located on 0.18 acres.

The appellant stated that the subject property is a duplex built in 1958 with minor updating. The sales collected are duplexes. Comparables #2 and #3 are in the downtown area. Comparable #2 also has a basement, like the subject. Comparables #2, #3, and half of #1 have 3 bedrooms per unit. The subject property only has 2 bedrooms per side. Adjustments were made to comparables based on bedrooms, basement, garage parking, etc. After adjusting, the comparable sales support a value range of \$400,000-\$475,000. The subject has detriments that do not seem to be considered by the Assessor's Office. The water in the subject is pumped up to reach the sewer, which has failed at times, causing remediation to be needed for the basement and sending tenants away. The rear yard is dominated by the carport, which is a detriment to renters. The appellant stated that the sales and property features support a value of \$450,000. The appellant submitted four comparable sales [#36359-080 sold for \$420,000 in November 2020; #7400-000 sold for \$521,500 in June 2021; #7750-000 sold for \$419,851 in May 2020; and #12435-000 sold for \$430,000 in March 2020].

The appellant requested a value of \$450,000.

The Assessor's evidence included seven sales adjusted for time, a comparable sales map, a 2021 property information card, and a cover letter recommending no change to the assessed value. The appellant disagreed with the appraiser's findings.

The Assessor's comparable sales #1 [PID# 7400-000] and #7 [PID# 11150-000] are especially compelling to the valuation of the subject property and support the assessed value of \$575,548.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$575,548 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: HASEMI FARROKH HOSSEINI

HASEMI FARROKH HOSSEINI
5914 OKLAHOMA DRIVE
VANCOUVER, WA 98661

ACCOUNT NUMBER: 37912-436

PROPERTY LOCATION: 5914 Oklahoma Drive
Vancouver, WA 98661

PETITION: 269

ASSESSMENT YEAR: Valued January 1, 2021 **TAXES PAYABLE IN:** 2022

The Board of Equalization for Clark County Washington was duly convened on September 24, 2021 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 145,000	\$	145,000
Improvements	\$ 205,619	\$	185,000
Personal property			
ASSESSED VALUE	\$ 350,619	BOE VALUE	\$ 330,000

Date of hearing: May 10, 2022

Recording ID# HASEMI

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch-style residence with 1,494 square feet, built in 1965 and is of average construction quality located on 0.21 acres.

The appellant's evidence referenced an appraisal performed by Kevin Davis of Knipe Realty indicating a value of \$292,624 as of October 2019. The appellant's evidence included a list of repairs needed with an estimated total repair cost of \$17,376. The evidence also included a list of repairs quoted at \$33,000 by PDX Renovations as of July 2021.

The appellant requested a value of \$330,040.

The evidence of needed costs to cure issues related to the property supports the reduction of the property value to \$330,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$330,000 as of January 1, 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NICHOLS LARRY

NICHOLS LARRY
5603 NE 300 CT
CAMAS, WA 98607

ACCOUNT NUMBER: 139575-000

PROPERTY LOCATION: 5603 NE 300 CT
CAMAS, WA 98607

PETITION: 1304 (*PROPERTY VALUATION APPEAL*)

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 243,943	\$	243,943
Improvements	\$ 323,982	\$	323,982
Personal property			
ASSESSED VALUE	\$ 567,925	BOE VALUE	\$ 567,925

Date of hearing: May 10, 2022

Recording ID# NICHOLSVAL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,484 square feet, built in 1987 and is of average plus construction quality located on 5.87 acres. The property includes a general-purpose building measuring 1,200 square feet and a shed measuring 240 square feet.

No detailed quantitative information for property valuation was provided for Board review.

The appellant requested a value of \$213,716.

There was no information to support a reduction in the assessed value of \$567,925.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$567,925 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on June 3, 2022
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: NICHOLS LARRY

NICHOLS LARRY
5603 NE 300 CT
CAMAS, WA 98607

ACCOUNT NUMBER: 139575-000

PROPERTY LOCATION: 5603 NE 300 CT
CAMAS, WA 98607

PETITION: 1303 (*EXEMPTION DENIAL APPEAL*)

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Assessor determination: Establish a Senior Exemption at “Level 3” for the 2020 assessment.

BOE determination: Sustain the Senior Exemption at “Level 3” for the 2020 assessment.

Date of hearing: May 10, 2022

Recording ID# NICHOLSSREX

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,484 square feet, built in 1987 and is of average plus construction quality located on 5.87 acres. The property includes a general-purpose building measuring 1,200 square feet and a shed measuring 240 square feet.

No detailed quantitative information for exemption status was provided for Board review.

The appellant requested that the exemption be allowed for 2020.

The Assessor's evidence included a letter stating that the exemption could not be granted at "Level 1" due to a household income of \$44,994, requiring a change to "Level 3" exemption.

The evidence provided supports the change in exemption status as specified by the Assessor.


DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's preponderance of evidence.

The change in the exemption status by the Assessor to level 3 for exemption of levies only is sustained as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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